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Government of Kerala
1982



Reg. No. KL/FV(N)/11

KERALA GAZETTE

EXTRAORDINARY

PUBLISHED BY AUTHORITY

| | | | |
|-------------|-----------------------|-------------------|----------|
| Vol. XXVII] | Trivandrum, Thursday, | 14th October 1982 | [No. 702 |
| | | 22nd Asvina 1904 | |

GOVERNMENT OF KERALA

Law (Leg.A) Department

NOTIFICATION

No. 14857-Leg. A2|82|Law. Dated, Trivandrum, 14th October, 1982|
22nd Asvina, 1904.

The following Ordinance promulgated by the Governor on the 12th day of October, 1982, is hereby published for general information.

By order of the Governor,

K. VISWANATHAN NAIR,
Special Secretary (Law).

PRINTED AND PUBLISHED BY THE S.G.P. AT THE GOVERNMENT PRESS,
TRIVANDRUM, 1982.

33|3697|MC.

ORDINANCE No. 4 OF 1982

THE AGRICULTURAL INCOME-TAX (AMENDMENT)
ORDINANCE, 1982

Promulgated by the Governor of Kerala in the Thirty-third Year of the Republic of India.

AN

ORDINANCE

furthcr to amend the Agricultural Income-tax Act, 1950.

Preamble.—WHEREAS the Legislative Assembly of the State of Kerala is not in session and the Governor of Kerala is satisfied that circumstances exist which render it necessary for her to take immediate action;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of article 213 of the Constitution of India, the Governor of Kerala is pleased to promulgate the following Ordinance:—

1. *Short title and commencement.*—(1). This Ordinance may be called the Agricultural Income-tax (Amendment) Ordinance, 1982.

(2) It shall come into force at once.

2. *Act XXII of 1950 to be temporarily amended.*—During the period of operation of this Ordinance, the Agricultural Income-tax Act, 1950 (XXII of 1950) (hereinafter referred to as the principal Act), shall have effect subject to the amendment specified in section 3.

3. *Amendment of Schedule.*—In the Schedule to the principal Act, for paragraph (1), the following paragraph shall be substituted, namely:—

“(1) in the case of a person other than a company,—

where the total agricultural income does not exceed Rs. 20,000

where the total agricultural income exceeds Rs. 20,000 but does not exceed Rs. 25,000

where the total agricultural income exceeds Rs. 25,000 but does not exceed Rs. 30,000

NIL

30 per cent of the amount by which the total agricultural income exceeds Rs. 20,000

Rs. 1,500 plus 40 per cent of the amount by which the total agricultural income exceeds Rs. 25,000

where the total agricultural income exceeds
Rs. 30,000 but does not exceed Rs. 50,000

Rs. 3,500 plus 50 per cent
of the amount by which
the total agricultural income
exceeds Rs. 30,000

where the total agricultural income exceeds
Rs. 50,000 but does not exceed Rs. 70,000

Rs. 13,500 plus 60 per cent
of the amount by which the
total agricultural income
exceeds Rs. 50,000

where the total agricultural income exceeds
Rs. 70,000

Rs. 25,500 plus 70 per cent
of the amount by which the
total agricultural income
exceeds Rs. 70,000."

JOTHI VENCATACHELLUM,
GOVERNOR.

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1982



Reg. No. KL/TV(N)/12

KERALA GAZETTE

EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. XXVII] Trivandrum, Thursday, 14th October 1982 [No. 703
22nd Asvina 1904

GOVERNMENT OF KERALA

Law (Leg.A) Department

NOTIFICATION

No. 14858-Leg. A2/82|Law. Dated, Trivandrum,, 14th October, 1982|
22nd Asvina, 1904.

The following Ordinance promulgated by the Governor on the 12th day of October, 1982, is hereby published for general information.

By order of the Governor,

K. VISWANATHAN NAIR,
Special Secretary (Law).

PRINTED AND PUBLISHED BY THE S.G.P. AT THE GOVERNMENT PRESS,
TRIVANDRUM, 1982.

33/3698/MC.

ORDINANCE No. 5 OF 1982

THE KERALA GENERAL SALES TAX (AMENDMENT)
ORDINANCE, 1982

Promulgated by the Governor of Kerala in the Thirty-third Year of the Republic of India.

AN
ORDINANCE

further to amend the Kerala General Sales Tax Act, 1963.

Preamble.—WHEREAS the Legislative Assembly of the State of Kerala is not in session and the Governor of Kerala is satisfied that circumstances exist which render it necessary for her to take immediate action;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of article 213 of the Constitution of India, the Governor of Kerala is pleased to promulgate the following Ordinance:—

1. *Short title and commencement.*—(1) This Ordinance may be called the Kerala General Sales Tax (Amendment) Ordinance, 1982.

(2) Clauses (a) and (b) of section 3 and sections 4, 5, 6, 7, 8 and 9 shall be deemed to have come into force on the 1st day of April, 1982 and the remaining provisions of this Ordinance shall come into force at once.

2. *Act 15 of 1963 to be temporarily amended.*—During the period of operation of this Ordinance, the Kerala General Sales Tax Act, 1963 (15 of 1963) (hereinafter referred to as the principal Act), shall have effect subject to the amendments specified in sections 3 to 11.

3. *Amendment of section 5.*—In section 5 of the principal Act,—

(a) in sub-section (1), for the words “fifty thousand rupees”, the words “seventy-five thousand rupees” shall be substituted;

(b) in sub-section (2), for the words “fifteen thousand rupees”, the words “twenty-five thousand rupees” shall be substituted;

(c) after sub-section (3), the following sub-section shall be inserted, namely:—

“(3A) Notwithstanding anything contained in sub-section (1) or sub-section (2), the tax payable by a dealer in respect of any sale of the goods specified in the First Schedule, which is liable to tax at a rate higher than four

per cent, by such dealer to another for use by the latter as component part, not being a component part as defined in the *Explanation* to sub-section (3), of any other goods mentioned in the said Schedule, which he intends to manufacture inside the State for sale shall be at the rate of only four per cent on the taxable turnover relating to such sale:

Provided that the provisions of this sub-section shall not apply to any sale unless the dealer selling the goods furnishes to the assessing authority in the prescribed manner a declaration duly filled in and signed by the dealer to whom the goods are sold containing the prescribed particulars in the prescribed form:

Provided further that the goods sold are capable of being used as component part, not being a component part as defined in the said *Explanation*, of any of the goods specified in the First Schedule.”

(d) after sub-section (6), the following sub-section shall be inserted, namely:—

“(7) Notwithstanding anything contained in sub-section (1) or sub-section (2), the tax payable by a dealer in respect of any sale of industrial raw materials or packing materials, which is liable to tax at a rate higher than four per cent, when sold to industrial units for use in the production of finished products inside the State for sale or for packing of such finished products inside the State for sale, as the case may be, shall be at the rate of only four per cent on the taxable turnover relating to such industrial raw materials or packing materials, as the case may be:

Provided that this sub-section shall not apply where the sale of such finished products is not liable to tax either under this Act or under the Central Sales Tax Act, 1956 (Central Act 74 of 1956) or when such finished products are exported out of the territory of India:

Provided further that the provisions of this sub-section shall not apply to any sale unless the dealer selling the goods furnishes to the assessing authority in the prescribed manner a declaration duly filled in and signed by the dealer to whom the goods are sold, containing the prescribed particulars in the prescribed form.”

4. *Amendment of section 5A.*—In section 5A of the principal Act,—

(a) in sub-section (2), for the words “fifty thousand rupees” and “fifteen thousand rupees”, the words “seventy-five thousand rupees” and “twenty-five thousand rupees” shall respectively be substituted;

(b) in sub-section (3), for the words “fifty thousand rupees” and “fifty-five thousand rupees”, the words “seventy-five thousand rupees” and “eighty thousand rupees” shall respectively be substituted.

5. *Amendment of section 7.*—In section 7 of the principal Act, for the words “fifty thousand rupees” and “fifty-five thousand rupees”, the words “seventy-five thousand rupees” and “eighty thousand rupees”, shall respectively be substituted.

6. *Amendment of section 13.*—In section 13 of the principal Act,—

(a) in sub-section (1), for the words “fifty thousand rupees”, the words “seventy-five thousand rupees” shall be substituted;

(b) in sub-section (2), for the words “fifteen thousand rupees”, the words “twenty-five thousand rupees” shall be substituted.

7. *Amendment of section 17.*—In section 17 of the principal Act, in sub-sections (4) and (6), for the words “one lakh and fifty thousand rupees”, the words “two lakhs rupees” shall be substituted;

8. *Omission of section 18.*—Section 18 of the principal Act shall be omitted.

9. *Amendment of section 34.*—In section 34 of the principal Act, the words, brackets and figures “sub-section (1), sub-section (2) or sub-section (3) of section 18”, in both the places where they occur, shall be omitted;

10. *Amendment of First Schedule.*—In the First Schedule to the principal Act,—

(a) in column (4) against serial number 3, for the figures “10”, the figure “8” shall be substituted;

(b) in column (4) against serial number 8, for the figures “10”, the figure “8” shall be substituted;

(c) serial number 16 and the entries relating thereto shall be omitted;

(d) in column (4) against serial number 20, for the figures “10”, the figure “8” shall be substituted;

(e) before serial number 37 and the entries relating thereto, the following shall be inserted, namely:—

| | | | |
|------|--------|------------------------------------------------------------------------------------------------|------|
| “36A | Arrack | At the point of first sale in the State by a dealer who is liable to tax under section 5 | 15”; |
|------|--------|------------------------------------------------------------------------------------------------|------|

(i) in column (4) against serial number 39, for the figures “10”, the figure “8” shall be substituted;

(g) for serial number 40, and the entries relating thereto, the following shall be substituted, namely:—

| | | | |
|-----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------|------|
| “40 | Synthetic rubber and its products and mixture of rubber and synthetic rubber and its products, excluding synthetic rubber foam, polyurethane foam and plastic foam and their products | At the point of first sale in the State by a dealer who is liable to tax under section 5 | 12 |
| 40A | Synthetic rubber foam, polyurethane foam and plastic foam and their products | do. | 15”; |

(h) for serial numbers 42 and 43 and the entries relating thereto, the following shall be substituted, namely:—

| | | | |
|-----|----------------------------------------------------|------------------------------------------------------------------------------------------|-----|
| “42 | Artificial silk yarn and synthetic polyester fibre | At the point of first sale in the State by a dealer who is liable to tax under section 5 | 4 |
| 43 | Staple fibre yarn | do. | 2”; |

(i) in column (4) against serial number 61, for the figure “8”, the figure “6” shall be substituted;

(j) for serial number 72 and the entries relating thereto, the following shall be substituted, namely:—

| | | | |
|-----|------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------|-----|
| “72 | Paints, colours and lacquers | At the point of first sale in the State by a dealer who is liable to tax under section 5 | 10 |
| 72A | Varnishes, pigments, polishes, indigo, enamel, putty, bale oil, white oil, turpentine oil, thinners, emers and paint brushes | do. | 7”; |

(k) in column (4) against serial number 73, for the figure “7”, the figures “10” shall be substituted;

(l) in the entries in column (2) against serial number 84, for item (x), the following item shall be substituted, namely:—

“(x) Dicalcium Phosphate”;

(m) in column (4) against serial number 95, for the figure "7", the figures "10" shall be substituted;

(n) in column (4) against serial number 99, for the figure "6", the figure "4" shall be substituted;

(o) in column (4) against serial number 112, for the figure "5", the figures "10" shall be substituted;

(p) in column (4) against serial number 115, for the figure "8", the figure "6" shall be substituted;

(q) in column (4) against serial number 117, for the figure "7", the figures "10" shall be substituted;

(r) in column (4) against serial number 119, for the figure "9", the figure "8" shall be substituted;

(s) in column (4) against serial number 124, for the figure "8", the figure "6" shall be substituted;

(t) before serial number 130 and the entries relating thereto, the following shall be inserted, namely:—

| | | | |
|--------|-------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|------|
| "129A. | Grinders, mixers, hot plates, water heaters, washing machines and cooking ranges used as domestic ele- ctric appliances | At the point of first sale in the State by a dealer who is liable to tax under section 5 | 12"; |
|--------|-------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|------|

(u) in column (4) against serial number 136, for the figures "13", the figures "15" shall be substituted;

(v) in column (4) against serial number 146, for the figure "6", the figure "5" shall be substituted;

(w) in column (4) against serial number 154, for the figures "12", the figures "15" shall be substituted;

(x) for serial number 156 and the entries relating thereto, the following shall be substituted, namely:—

| | | | |
|------|----------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|-----|
| "156 | Plastics and articles made of plastics including plastic pipes | At the point of first sale in the State by a dealer who is liable to tax under section 5 | 6"; |
|------|----------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|-----|

(y) for the entry in column (2) against serial number 168, the following shall be substituted, namely:—

"Pipes made of synthetic materials other than plastics".

11. *Amendment of Third Schedule.*—In the Third Schedule to the principal Act,—

(a) serial number 11A and the entry relating thereto shall be omitted;

(b) the following shall be inserted at the end, namely:—

“17. Slates and slate pencils.

18. Tapioca and its products.”.

JOTHI VENCATACHELLUM,

GOVERNOR.

Government of Kerala
1982



Reg. No. KL/TV(N)/12

KERALA GAZETTE

EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. XXVII] Trivandrum, Thursday, 14th October 1982 [No. 705
22nd Asvina 1904

GOVERNMENT OF KERALA

Housing (A) Department

NOTIFICATION

No. 38/82/Housing.

Dated, Trivandrum, 14th October, 1982.

S. R. O. No. 1210/82.—In exercise of the powers conferred by the sub-sections (4) and (5) of section 90 read with section 161 of the Kerala State Housing Board Act, 1971 (19 of 1971), the Government of Kerala hereby make the following rules further to amend the Kerala State Housing Board (Manner of Operation of Fund) Rules, 1971 issued under Notification II No. G.O.Ms. 4/71/LAD dated the 13th January, 1971 and published as S.R.O. No. 19/71 in the Kerala Gazette Extraordinary No. 24 dated the 14th January, 1971, namely:—

RULES

1. *Short title and commencement.*—(a) These rules may be called the Kerala State Housing Board (Manner of Operation of Fund) Amendment Rules, 1982.

(b) They shall come into force at once.

2. *Amendment of Rule 4.*—To rule 4 of the Kerala State Housing Board (Manner of Operation of Fund) Rules, 1971, the following proviso shall be added, namely:—

“Provided that the Government may, in any particular case, by Special Order, permit the Board to deposit at the credit of an account in a Scheduled

33/3706/MC

Bank an amount not exceeding fifty lakhs of rupees, for a specified period, if they are satisfied that such a higher maximum is necessary with respect to that deposit for the due execution by the Board of a scheme sanctioned under the provisions of the Act".

By order of the Governor,

N. KALEESWARAN,
Special Secretary.

Explanatory Note

(This note is not part of the rules or this amendment but is intended to indicate their/its general purport.)

Under rule 4 of the Kerala State Housing Board (Manner of Operation of Fund) Rules, 1971, as amended by the Notification No. G.O.(MS)16/81/Housing dated the 2nd February, 1981, the maximum amount at the credit of an account of a Scheduled Bank shall not at any time exceed 7 lakhs of Rupees in the case of the Board and 4 lakhs of Rupees in the case of any of the Housing Units. For the uninterrupted execution of the schemes taken up by the Kerala State Housing Board, mobilisation of Bank finance conditioned by deposits of a certain percentage in the concerned Bank would sometimes be necessary. In such cases, the Government feel that they should have the power to allow the Kerala State Housing Board to make deposits to the credit of an account in excess of the limits prescribed in rule 4 of the Kerala State Housing Board (Manner of Operation of Fund) Rules, 1971. It is also felt that such deposits upto a maximum of Rs. 50 lakhs will be in the interest of implementation of various schemes undertaken by the Kerala State Housing Board. The above amendment is intended to achieve this purpose.



KERALA GAZETTE

EXTRAORDINARY

PUBLISHED BY AUTHORITY

14th October 1982
Vol. XXVII] Trivandrum, Thursday, [No. 704
22nd Asvina 1904 (Saka)

NOTICE

UNDER SECTION 9 (5) OF THE KERALA LAND ACQUISITION ACT, 1961

(ACT 21 OF 1962)

No. B- 264/79.

1st October 1982

Notice is hereby given that the Government intend to take possession of the lands mentioned in the list below, which are required for a public purpose under the Kerala Land Acquisition Act, 1961 (Act 21 of 1962). All persons interested in the lands are required to appear in person or by authorised agent on 20-10-1982 at 11 a. m. before the Spl. Tahsildar (LA) NH, Alleppey, in the Village Office, Kizhakkumbhagom and to state/put in a statement in writing signed by themselves or their agents showing the nature of their respective interests in the lands and the amount and particulars of their claim to compensation for such interests in the lands and their objections, if any, to the measurements made under section 8 of the Act.

Note. — If the persons interested refuse to make a claim to compensation or omit, without sufficient reasons, to make such claim, the amount to be awarded by the Court, in the event of a reference being made to it on application made by them shall in no case exceed the amount awarded by the Collector under section 11 of the Act.

താഴെ കൊടുത്തിരിക്കുന്ന ലിസ്റ്റിൽ പറഞ്ഞിട്ടുള്ളതും, 1961-ലെ കേരള സ്ഥലമെടുപ്പ് ആക്ട് (1962-ലെ 21-ാം ആക്ട്) പ്രകാരം ഒരു പൊതുക്കാര്യത്തിന് ആവശ്യമായിട്ടുള്ളതുമായ ഭൂമി കൈവശപ്പെടുത്തുവാൻ ഗവൺമെന്റ് ഉദ്ദേശിക്കുന്നുവെന്ന് ഇതിനാൽ നോട്ടീസ് നൽകിയിരിക്കുന്നു. പ്രസ്തുത ഭൂമിയിൽ അവകാശബന്ധമുള്ള എല്ലാപേരും മനരിട്ടോ, അധികൃത

ഏജൻറുമുഖമോ 20-10-1982 ന് രാവിലെ 11 മണിക്ക് കിഴക്കുംകാഗം വില്ലേജാ ഫീസിൽ, ആലപ്പുഴ നാഷണൽ ഹൈവേ പൊന്നും വില സ്‌പെഷ്യൽ തഹസിൽദാർ മുന്പാകെ ഹാജരാകുകയും ഭൂമിയിൽ അവരോടൊരുത്തർക്കുമുള്ള അവകാശബന്ധങ്ങളുടെ സ്വഭാവവും ഭൂമിയിൽ അങ്ങനെയുള്ള അവകാശ ബന്ധങ്ങൾ സംബന്ധിച്ചിടത്തോളം നഷ്ടപ്രതിഫലത്തിന് അവർക്കുള്ള തേർച്ചയുടെ തുകയും വിവരങ്ങളും ആക്ട് 8-ാം വകുപ്പുപ്രകാരം എടുത്തിട്ടുള്ള അളവു സംബന്ധിച്ച വല്ല ആക്ഷേപവുമുണ്ടെങ്കിൽ അതും ഏതാണെന്ന് കാണിച്ചുകൊണ്ട് പ്രസ്താവന ചെയ്യുകയും അവരോ അവരുടെ ഏജൻറുമാരോ എഴുതി ഒപ്പിട്ട ഒരു സ്റ്റേറ്റ്‌മെന്റ് സമർപ്പിക്കുകയും ചെയ്യണമെന്ന് അവരോട് ആവശ്യപ്പെടുന്നു.

കുറിപ്പ്:—അവകാശബന്ധമുള്ളവർ നഷ്ടപ്രതിഫലത്തിന് തേർച്ച ചെയ്യാൻ കൂട്ടാക്കാതിരിക്കുകയോ, മതിയായ കാരണമില്ലാതെ അങ്ങനെ തേർച്ച ചെയ്യാൻ വീഴ്ച ചെയ്യുകയോ ചെയ്യുന്നപക്ഷം അവരുടെ അപേക്ഷയിൻമേൽ കോടതിക്ക് റഫറൻസ് അയയ്ക്കുന്ന സംഗതിയിൽ കോടതി വിധിച്ചുകൊടുക്കേണ്ട തുക യാതൊരു സംഗതിയിലും ആക്ട് 11-ാം വകുപ്പുപ്രകാരം കളക്ടർ വിധിച്ചുകൊടുക്കുന്ന തുകയിൽ കവിയാൻ പാടില്ലാത്തതാകുന്നു.

PARTICULARS OF LANDS

District—Alleppey.

Taluk—Thiruvalla.

Village—Kizhakkumbhagam.

| Sy. No. | Description | Extent in Ares. |
|------------|-------------|-----------------|
| (1) | (2) | (3) |
| 262/4 A6 | Dry | 00.85 |
| 262/8 | " | 05.00 |
| 263/10 A3 | " | 09.70 |
| 263/10 B4 | " | 04.00 |
| 263/10 B5 | " | 02.40 |
| 263/10 C2 | " | 00.10 |
| 264/4 A2 | " | 00.75 |
| 264/4 B3 | " | 04.00 |
| 264/4 B4 | " | 00.50 |
| 264/1-4 B5 | " | 05.00 |
| 264/7 | " | 01.08 |
| 264/8-5 | " | 03.00 |
| 264/8-6 | " | 01.05 |
| 264/8-7 | " | 02.50 |
| 264/8-8 | " | 02.40 |
| 264/9-2 | " | 01.13 |
| 264/9-3 | " | 00.41 |
| 264/9-4 | " | 00.70 |
| 264/16-4 | " | 03.42 |
| 264/16-6 | " | 02.55 |
| 264/16-7 | " | 00.27 |

| (1) | (2) | (3) |
|--------------|-------|-------------|
| 264/17-3 | Dry | 00.82 |
| 264/17-4 | " | 01.60 |
| 264/18-1 | " | 01.62 |
| 264/18-2 | " | 02.02 |
| 264/19-2 | " | 00.47 |
| 264/20 | " | 00.62 |
| 283/7 2B | " | 06.72 |
| 283/8 A3. B2 | " | 03.70 |
| 284/4-4 | " | 00.72 |
| 284/4-5 | " | 00.30 |
| 284/5-3 | Wet | 00.74 |
| 284/6-2 | Dry | 07.00 |
| | | (01.25 Wet) |
| 284/7-3 | " | 02.02 |
| 284/7-4 | " | 02.55 |
| 284/7-5 | " | 02.75 |
| 284/7-6 | " | 00.09 |
| 284/8 A8 | Wet | 04.00 |
| 284/8 A9 | " | 03.00 |
| 284/8 A 10 | " | 03.00 |
| 284/8 8B | Dry | 05.60 |
| | | (00.70 Dry) |
| 284/8 9B | " | 04.80 |
| | | (01.50 Wet) |
| 284/9-6 | " | 00.25 |
| 284/9-7 | " | 01.65 |
| 284/9-8 | " | 02.05 |
| 284/10 A3 B2 | Wet | 06.85 |
| 292/1-2 | " | 01.90 |
| 292/2-2 | Dry | 01.30 |
| 292/3 B2 | Wet | 02.14 |
| 292/8-3 | Dry | 00.40 |
| 292/9-5 | " | 03.49 |
| 292/9-6 | " | 10.31 |
| 292/9-A3 | " | 14.56 |
| | | (part wet) |
| 292/10-3 | " | 01.12 |
| | Total | 1.50.98 |

(Sd.)

Special Tahsildar, (LA) N.H.

Alleppey.